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NEW YORK WESTMORELAND BY ELIZABETH BIBB

CBS says documents released by the CIA and a former agency analyst confirm charges that Gen. William Westmoreland suppressed information about enemy troop strength during the Vietnam War.

Westmoreland, the former commander of U.S. troops in Vietnam during the war, has filed a libel suit against CBS stemming from the network's program ''The Uncounted Enemy: A Vietnam Deception'' aired Jan. 23, 1982.

David Boies, of the law firm Cravath, Swaine and Moore representing CBS, said Thursday at least one of the CIA memoranda released by the CIA last weekend confirmed the charges made in the CBS documentary that Westmoreland had suppressed information on Vietcong troop strength during the Vietnam War.

''I think it's fair to describe it as a 'smoking gun' document. The language is very clear and concise,'' Boies said.

Boies' firm subpoenaed the CIA Dec. 1 for information on how the figures for Vietcong troop strength were obtained. Boies said he received the documents last weekend.

In addition, Boies received from an unnamed CIA analyst an Oct. 11, 1967 memo sent to former CIA chief Richard Helms, by his assistant for Vietnamese affairs, George Carver.

In the memo sent to Carver by Paul Walsh, former acting deputy director for economic research for the CIA, Walsh commented on a news briefing in which the 300,000 figure was used.

In the memo, Walsh said ''the briefing implies a coincidence of views between MACV (Military Assistance Command Vietnam, a special joint command in Vietnam headed by Westmoreland) and the CIA which does not exist.''

The memo also states ''(the briefing) is one of the greatest snow jobs since Fotemain constructed his 'village'... This briefing and similar fictions that MACV proposes to present in the near future present a series of vulnerable intelligence judgements that cannot be substantiated... and promise to lead to even graver credibility problems than the current debate over orders of battle.''

The attorneys for CBS are taking depositions in the case and are also involved in federal court hearings in Washington to subpoena more documents.